

EXHIBIT 30

Penny L. Sherman



To Whom It May Concern:

I have known Michael Cohen for over 42 years. He has always been a loyal, dependable friend. Even when he was younger he was a true gentleman. I traveled out west with him one summer and he literally carried my luggage for me everywhere we went. That is the kind of person he was raised to be, always there for you. There is nothing he wouldn't do for you. The values he was raised with he has carried through to his own family. When Michael says family first he truly means it in every sense of the word. He is extremely close with his family and treats friends, both old and new as if they are family. He is always ready to help anyone in need. In closing, I would like to end by saying Michael Cohen is someone I would turn to in good times or bad and know that he would be there for me in an instant. That is the definition of a true friend through and through.

Sincerely,



Penny L. Sherman